

to H.M. Stationery Office, Kingsway, W.C. The cost of insertion is either 153. or £i 2s. 6d.

In addition to the notice in the *London Gazette*, notice of the change in the partnership should be given to the Registrar of Business Names, Kingsway, W.C. If some of the partners continue business in the same name, the form of notice of change in particulars should be filed, but if the business is discontinued, notice of cessation of the business should be given.

Care should be taken to see that all trade creditors and debtors are informed of the cessation of business by notice or circular letter, which notice or letter should state who will be responsible for paying the partnership debts and who is to receive any debts due to the partnership.

It should be borne in mind that the fact that on a dissolution, one partner is assuming responsibility for the partnership debts, does not free the outgoing partner or partners from liability for such debts. As between the creditor and the partnership, all the partners are equally liable to pay, and judgment can be obtained against all or any of them. But if an outgoing partner is forced to pay the whole or any part of a partnership debt, he can call upon the continuing partner to recoup him for

such payment, under the provisions of
the dissolution deed.
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